



JOHN NAIMO
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

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February 24, 2016

TO: Joseph Kelly
Treasurer and Tax Collector

FROM: John Naimo 
Auditor-Controller

SUBJECT: TREASURER'S JANUARY 11, 2016 CASH COUNT

Pursuant to Government Code Sections 26920 and 26922, the accounts and records of the County Treasurer are examined each quarter. The first phase of these examinations is counting the Treasurer and Tax Collector's (TTC) vault and teller cash, and electronic transit cards.

We conducted a surprise cash count as of the close of business on January 11, 2016. The vault cash, teller cash, and electronic transit cards we counted agreed with TTC's records (see Attachment).

We thank TTC personnel for their cooperation; it resulted in a smooth and efficient cash count. If you have any questions, please contact me, or your staff may contact Robert Smythe at (213) 253-0100.

JN:AB:PH:RS:TK

Attachment

c: Audit Committee

**LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
SCHEDULE OF COUNTED CASH
AS OF THE CLOSE OF BUSINESS ON JANUARY 11, 2016**

TREASURER AND TAX COLLECTOR'S CASH

<u>Location/Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Vault Cash	\$ 4,811.50	\$ 4,811.50	\$ -
Total Collections	110,789.96	110,789.96	-
TOTAL	\$ 115,601.46	\$ 115,601.46	\$ -

TREASURER AND TAX COLLECTOR - REGULAR REVOLVING FUND

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
Change Fund Assignments:			
Teller #1	\$ 300.00	\$ 300.00	\$ -
Teller #2	300.00	300.00	-
Teller #3	300.00	300.00	-
Teller #4	300.00	300.00	-
Teller #5	300.00	300.00	-
Teller #6	300.00	300.00	-
Teller #7	300.00	300.00	-
Teller #8	300.00	300.00	-
Total Change Fund	2,400.00	2,400.00	-
Cash on Hand	2,400.00	2,400.00	-
TOTAL	\$ 4,800.00	\$ 4,800.00	\$ -

OTHER CASH EQUIVALENTS

<u>Description</u>	<u>Per Review</u>	<u>Per TTC's Records</u>	<u>Overage (Shortage)</u>
MTA Transit Access Passes	\$ 156.00	\$ 156.00	\$ -
TOTAL	\$ 156.00	\$ 156.00	\$ -